INFORMATION BULLETIN

2010-2

January 22, 2010

Deductibility in 2009 of Donations Made to Assist Victims of the Earthquake in Haiti

Under existing rules, individuals who, during 2010, make charitable donations to assist victims of the earthquake that shook Haiti last January 12 may, after filing their tax return in the spring of 2011, receive tax relief consisting of a tax credit.

For the purposes of calculating the tax credit, these charitable donations will be added to the other eligible donations made by an individual in 2010 and the unused portion of those made during the five preceding years. The individual can then benefit from a tax reduction equal to 20% of the first $200 of his total eligible donations and 24% of each additional dollar.

To recognize as quickly as possible the generosity displayed by the population of Québec regarding the tragedy in Haiti, individuals who, after January 11 and before March 1, 2010, make a donation of money to assist the victims of this tragedy will be deemed to have made the donation at the end of 2009. They will therefore be able to include, in the spring of 2010, the amounts thus donated in the calculation of the tax credit for donations they claim for 2009.

To be eligible for this measure, the donation of money must be made to a registered charity[1] to enable it to assist victims of the earthquake in Haiti. To that end, will be considered a donation of money a donation made in cash, by cheque, credit card or postal money order, or by means of a text message (SMS), wire transfer or points obtained under a rewards program.[2]

For information concerning the matter dealt with in this information bulletin, contact the Secteur du droit fiscal et de la fiscalité at 418 691-2236.

The French and English versions of this bulletin are available on the ministère des Finances website at: www.finances.gouv.qc.ca

Paper copies are also available, on request, from the Direction des communications, at 418 528-9323.

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1 For example, The Canadian Red Cross Society, Oxfam-Québec, the Center for International Studies and Cooperation (CECI), Development and Peace (Canadian Catholic Organization for Development and Peace) and Médecins du Monde.

2 For example, the AIR MILES reward program and the Desjardins BONUSDOLLARS program.

Finances Québec